

FINANCIAL DEPARTMENT.

(Rules under the Excise Act applicable to notified areas in the Shan States.)

No. 18

Dated Rangoon, the 25th July 1914.

No. 18.- In exercise of the powers conferred by sections 22 and 65 of the Excise Act, 1896, the Lieutenant-Governor is pleased to make the following rules to regulate within notified areas in the Shan States, the grant of licenses to sell spirit and fermented liquor and intoxicating drugs, and the disposal of things confiscated under the Act. These rules shall come into force on the 1st August 1914 and shall supersede the Rules published in this department Notification No.42 of the 4th June 1907 as subsequently amended.

Rules under the Excise Act applicable to notified areas in the Shan States.

1. The Superintendents, Northern and Southern Shan States, shall be primarily responsible for the management of all matters connected with excise in the notified areas within their respective jurisdictions.
2. The period for which a license under the Excise Act shall be granted shall be the period from the 1st May in any year, or any later date upon which the license may be granted, to the 30th day of April following.
3. Such number of the undermentioned kinds of licenses as the Lieutenant-Governor may fix from time to time may be granted at a fixed annual fee in the form and subject to the conditions of Appendices I to III.
 - (a) Licenses in the form of Appendix I for the sale of foreign spirit and foreign fermented liquor, wholesale, under section 13 of the Act, at a fixed fee of Rs. 100.
 - (b) Licenses in the form of Appendix II to sell by retail imported liquor in quantities of not less than one pint bottle of liquor at one sale, not to be drunk on the premises, at a fixed fee of Rs. 200.
 - (c) Licenses in the form of Appendix III to manufacture and sell by retail the country spirit known as shamshu in quantities of not more than one reputed quart bottle and not less than one pint bottle at one sale, not to be drunk on the premises, at a fixed fee not less than Rs. 500.
4. Licenses in the form of Appendices I and II shall only be granted to respectable general shopkeepers. Licenses in the form of Appendix III shall only be granted to respectable persons known to and approved of by the Superintendent.
5. The fee for each license shall be paid in full before the license is issued.

6. A license-holder shall not sublet his shop nor shall he transfer his license to any other person, without the permission of the Superintendent.
7. A license-holder shall not keep his supplies of liquor elsewhere than in the shop or place of vend for which he has received a license.
8. No license shall be granted for the sale of country spirit other than shamshu or of country fermented liquor or of intoxicating drugs.
9. Confiscated liquor of illicit manufacture shall be destroyed. Other liquor shall ordinarily be sold by auction or otherwise, as the Superintendent may direct, to any person having a license to sell, or a right to possess, liquor of the same description, provided that no liquor shall be sold at a less price than the equivalent of Rs. 6 per gallon of proof spirit. Other confiscated property, such as jars and vessels used in storing or conveying liquor, shall ordinarily be sold by auction to the highest bidder.

W. J. KEITH,

Offg. Revenue Secretary to the Govt. of Burma.

----- Attachment -----

[ATTACH LIST 1] 01 License for the wholesale vend of Foreign spirit and Foreign fermented liquor.

APPENDIX I.

[ATTACH LIST 2] 02 License for the retail vend of Foreign spirit and Foreign fermented liquor in quantities of not less than one pint bottle-Not to be drunk on the premises. APPENDIX II.

[ATTACH LIST 3] 03 License for the manufacture and retail vend of shamshu-Not to be drunk on the premises. APPENDIX III.